



3014 (02-09-04)

ANNUAL REPORT

OF

Name: MINERAL POINT MUNICIPAL WATER UTILITY

Principal Office: 137 HIGH ST.
P.O. BOX 269
MINERAL POINT, WI 53565

For the Year Ended: DECEMBER 31, 2001

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MINERAL POINT MUNICIPAL WATER UTILITY**Utility Address:** 137 HIGH ST.
P.O. BOX 269
MINERAL POINT, WI 53565**When was utility organized?** 1/1/1899**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS BETTY HORNE**Title:** CITY CLERK**Office Address:**137 HIGH
P.O. BOX 269
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2361**Fax Number:** (608) 987 - 3885**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR CHAD C FREYMILLER**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** chadf@johnsonblock.com

President, chairman, or head of utility commission/board or committee:

Name: MR LEE GREENWOOD**Title:****Office Address:**137 HIGH ST.
P.O. BOX 269
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2361**Fax Number:** (608) 987 - 3885**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JAY BENNETT, CPA**Title:** MANAGER**Office Address:** JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbenett@johnsonblock.com**Date of most recent audit report:** 3/8/2001**Period covered by most recent audit:** 1/1/00 - 12/31/00

Names and titles of utility management including manager or superintendent:

Name: MR PAT O'FLARITY**Title:** SUPERINTENDENT**Office Address:**137 HIGH ST.
P.O. BOX 269
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2361**Fax Number:** (608) 987 - 3885**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR LEE GREENWOOD

MR THOMAS POAD

MR JEFFREY REYNOLDS

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	238,291	243,105	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	130,006	113,875	2
Depreciation Expense (403)	38,642	37,533	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	63,592	63,408	5
Total Operating Expenses	232,240	214,816	
Net Operating Income	6,051	28,289	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	6,051	28,289	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,274	12,260	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	11,274	12,260	
Total Income	17,325	40,549	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	17,325	40,549	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)			15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	0	0	
Net Income	17,325	40,549	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	400,367	359,818	20
Balance Transferred from Income (433)	17,325	40,549	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	417,692	400,367	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST INCOME	11,274	5
Total (Acct. 419):	11,274	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		12
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	238,291	0	0	0	238,291	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	238,291	0	0	0	238,291	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	63,138		63,138	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	63,138	0	63,138	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,219,690	2,117,367	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	605,594	583,792	2
Net Utility Plant	1,614,096	1,533,575	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	3,618	3,618	6
Special Funds (125)	0	0	7
Total Other Property and Investments	3,618	3,618	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	25,938	46,171	8
Temporary Cash Investments (132)	302,952	258,950	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,063	14,633	11
Other Accounts Receivable (143)	2,266	7,479	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,141	26,656	14
Materials and Supplies (150)	3,973	4,949	15
Prepayments (165)	2,370	1,864	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	380,703	360,702	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,998,417	1,897,895	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	347,674	347,674	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	417,692	400,367	23
Total Proprietary Capital	765,366	748,041	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,213	11,401	28
Payables to Municipality (233)	9,867	7,769	29
Customer Deposits (235)			30
Taxes Accrued (236)	59,714	59,714	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	83,794	78,884	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,149,257	1,070,970	41
Total Liabilities and Other Credits	1,998,417	1,897,895	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	2,219,690	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)					7
Utility Plant Acquisition Adjustments (108)					8
Other Utility Plant Adjustments (109)					9
Total Utility Plant	2,219,690	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	605,594	0	0	0	10
Total Accumulated Provision	605,594	0	0	0	
Net Utility Plant	1,614,096	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	583,792				583,792	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,642				38,642	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,275				2,275	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	40,917	0	0	0	40,917	13
Debits during year						14
Book cost of plant retired	19,115				19,115	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	19,115	0	0	0	19,115	19
Balance End of Year	605,594	0	0	0	605,594	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	1.89%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,973	4,949	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,973	4,949	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	347,674	1
Changes during year (explain):		2
Balance end of year	347,674	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	59,714	1
Accruals:		
Charged water department expense	63,592	2
Charged electric department expense		3
Charged sewer department expense	1,250	4
Other (explain):		
NONE		5
Total Accruals and other credits	64,842	
Taxes paid during year:		
County, state and local taxes	59,714	6
Social Security taxes	4,830	7
PSC Remainder Assessment	298	8
Other (explain):		
NONE		9
Total payments and other debits	64,842	
Balance end of year	59,714	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,070,970	0	0	0	0	1,070,970	1
Add credits during year:							
For Services	1,800					1,800	2
For Mains	76,487					76,487	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,149,257	0	0	0	0	1,149,257	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	3,618	2
Total (Acct. 124):	3,618	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,063	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	16,063	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	2,266	11
Total (Acct. 143):	2,266	
Receivables from Municipality (145):		
DUE FROM GENERAL - TAX ROLL ITEMS	5,265	12
DUE FROM SEWER - SHARED METER EXPENSES	21,876	13
Total (Acct. 145):	27,141	
Prepayments (165):		
INSURANCE	2,370	14
Total (Acct. 165):	2,370	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL - INSURANCE ALLOCATION	3,798	17
DUE TO SEWER - PORTION OF BACKHOE RENTAL	1,575	18
DUE TO GENERAL - HYDRANT RENT OVERCHARGE	4,494	19
Total (Acct. 233):	9,867	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,165,531	0	0	0	2,165,531	1
Materials and Supplies	4,461	0	0	0	4,461	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	594,693	0	0	0	594,693	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,110,113	0	0	0	1,110,113	6
Other (specify):					0	7
Average Net Rate Base	465,186	0	0	0	465,186	
Net Operating Income	6,051	0	0	0	6,051	8
Net Operating Income as a percent of						
Average Net Rate Base	1.30%	N/A	N/A	N/A	1.30%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	347,674	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	409,029	3
Other (Specify):		4
Total Average Proprietary Capital	756,703	
Net Income		
Net Income	17,325	5
Percent Return on Proprietary Capital	2.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 15, 2002

City Council
City of Mineral Point
Mineral Point, Wisconsin 53565

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Mineral Point Water Utility as of December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Mineral Point and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

January 10, 2003

Mrs. Betty Horne, City Clerk
Mineral Point Municipal Water Utility
P.O. Box 209
137 High Street
Mineral Point, WI 53565-0209

2001 Analytical Review DWCCA-3740-PJL

Dear Mrs. Horne:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. The analytical review did not identify any such issues.

However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 267-9198 or by e-mail at peter.leege@psc.state.wi.us.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:dwh:w:\compl\Analytical Reviews\2001 analytical review letters\3740
Mineral Point.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	233,955	1
Total Sales of Water	233,955	
Other Operating Revenues		
Forfeited Discounts (470)	1,668	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,668	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	4,336	
Total Operating Revenues	238,291	
Operation and Maintenance Expenses		
Source of Supply Expenses (600-605)	1,217	8
Pumping Expenses (620-625)	25,655	9
Water Treatment Expenses (630-635)	2,474	10
Transmission and Distribution Expenses (640-655)	39,584	11
Customer Accounts Expenses (901-904)	14,044	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	47,032	14
Total Operation and Maintenance Expenses	130,006	
Other Operating Expenses		
Depreciation Expense (403)	38,642	15
Amortization Expense (404-407)		16
Taxes (408)	63,592	17
Total Other Operating Expenses	102,234	
Total Operating Expenses	232,240	
NET OPERATING INCOME	6,051	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,041	49,364	112,395	4
Commercial	223	19,661	40,897	5
Industrial	4	3,857	5,229	6
Total Metered Sales to General Customers (461)	1,268	72,882	158,521	
Private Fire Protection Service (462)	3		1,400	7
Public Fire Protection Service (463)	1		60,506	8
Other Sales to Public Authorities (464)	23	10,524	13,528	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,295	83,406	233,955	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	60,506	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	60,506	
Forfeited Discounts (470):		
Customer late payment charges	1,668	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,668	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,307	10
Other (specify):		
MISCELLANEOUS	361	11
Total Other Water Revenues (474)	2,668	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,217	3
Maintenance of Water Source Plant (605)		4
Total Source of Supply Expenses	1,217	
PUMPING EXPENSES		
Operation Labor (620)		5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	24,299	7
Operation Supplies and Expenses (623)	1,329	8
Maintenance of Pumping Plant (625)	27	9
Total Pumping Expenses	25,655	
WATER TREATMENT EXPENSES		
Operation Labor (630)		10
Chemicals (631)	1,451	11
Operation Supplies and Expenses (632)	306	12
Maintenance of Water Treatment Plant (635)	717	13
Total Water Treatment Expenses	2,474	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)		14
Operation Supplies and Expenses (641)	4,719	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,708	16
Maintenance of Mains (651)	10,055	17
Maintenance of Services (652)	1,003	18
Maintenance of Meters (653)	19,055	19
Maintenance of Hydrants (654)	44	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	39,584	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	2,688	22
Accounting and Collecting Labor (902)	9,193	23
Supplies and Expenses (903)	2,163	24
Uncollectible Accounts (904)		25
Total Customer Accounts Expenses	14,044	
SALES EXPENSES		
Sales Expenses (910)		26
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	8,107	27
Office Supplies and Expenses (921)	1,030	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,700	30
Property Insurance (924)	3,795	31
Injuries and Damages (925)		32
Employee Pensions and Benefits (926)	30,134	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	25	35
Transportation Expenses (933)	1,858	36
Maintenance of General Plant (935)	383	37
Total Administrative and General Expenses	47,032	
Total Operation and Maintenance Expenses	130,006	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		59,714	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,250	2
Net property tax equivalent		58,464	
Social Security		4,830	3
PSC Remainder Assessment		298	4
Other (specify): NONE			5
Total tax expense		63,592	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190190				3
County tax rate	mills		5.115650				4
Local tax rate	mills		6.941180				5
School tax rate	mills		11.628900				6
Voc. school tax rate	mills		1.695660				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.571580				10
Less: state credit	mills		1.933960				11
Net tax rate	mills		23.637620				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.941180				14
Combined School Tax Rate	mills		13.324560				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.265740				17
Total Tax Rate	mills		25.571580				18
Ratio of Local and School Tax to Total	dec.		0.792510				19
Total tax net of state credit	mills		23.637620				20
Net Local and School Tax Rate	mills		18.733057				21
Utility Plant, Jan. 1	\$	2,117,366	2,117,366				22
Materials & Supplies	\$	4,949	4,949				23
Subtotal	\$	2,122,315	2,122,315				24
Less: Plant Outside Limits	\$	23,000	23,000				25
Taxable Assets	\$	2,099,315	2,099,315				26
Assessment Ratio	dec.		1.051600				27
Assessed Value	\$	2,207,640	2,207,640				28
Net Local & School Rate	mills		18.733057				29
Tax Equiv. Computed for Current Year	\$	41,356	41,356				30
Tax Equivalent per 1994 PSC Report	\$	59,714					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	59,714					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	3,623		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	101,212		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	408		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	105,243	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	25,846		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,715		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,624		20
Total Pumping Plant	85,185	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,175		23
Total Water Treatment Plant	2,175	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			3,623	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			101,212	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			408	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	105,243	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			25,846	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			54,715	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,624	20
Total Pumping Plant	0	0	85,185	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,175	23
Total Water Treatment Plant	0	0	2,175	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	395,881		26
Transmission and Distribution Mains (343)	1,133,914	105,162	27
Fire Mains (344)	0		28
Services (345)	177,933	4,091	29
Meters (346)	89,239	4,144	30
Hydrants (348)	83,701	12,440	31
Other Transmission and Distribution Plant (349)	2,365		32
Total Transmission and Distribution Plant	1,883,033	125,837	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	8,143		34
Office Furniture and Equipment (391)	1,757		35
Computer Equipment (391.1)	1,247		36
Transportation Equipment (392)	10,032	895	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	600		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	13,958	700	44
Other Tangible Property (399)	0		45
Total General Plant	35,737	1,595	
Total utility plant in service directly assignable	2,111,373	127,432	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,111,373	127,432	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			395,881	26
Transmission and Distribution Mains (343)	15,231		1,223,845	27
Fire Mains (344)			0	28
Services (345)	478		181,546	29
Meters (346)	616		92,767	30
Hydrants (348)	2,790		93,351	31
Other Transmission and Distribution Plant (349)			2,365	32
Total Transmission and Distribution Plant	19,115	0	1,989,755	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			8,143	34
Office Furniture and Equipment (391)			1,757	35
Computer Equipment (391.1)			1,247	36
Transportation Equipment (392)			10,927	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			0	39
Laboratory Equipment (395)			0	40
Power Operated Equipment (396)			600	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			14,658	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	37,332	
Total utility plant in service directly assignable	19,115	0	2,219,690	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	19,115	0	2,219,690	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			10,621	10,621	1
February			10,543	10,543	2
March			12,434	12,434	3
April			11,822	11,822	4
May			12,840	12,840	5
June			11,804	11,804	6
July			13,763	13,763	7
August			13,408	13,408	8
September			12,020	12,020	9
October			13,339	13,339	10
November			12,556	12,556	11
December			13,026	13,026	12
Total annual pumpage	0	0	148,176	148,176	
Less: Water sold				83,406	13
Volume pumped but not sold				64,770	14
Volume sold as a percent of volume pumped				56%	15
Volume used for water production, water quality and system maintenance				4,430	16
Volume related to equipment/system malfunction				30,000	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				34,430	19
Volume pumped but unaccounted for				30,340	20
Percent of water lost				20%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				617	23
Date of maximum: 10/26/2001					24
Cause of maximum:					25
Watermain break and leak					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				279	26
Date of minimum: 1/6/2001					27
Total KWH used for pumping for the year				439,260	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL # 3	3	853	12	500	Yes	1
WELL # 4	4	805	15	750	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	3	4	1
Location	MINERAL POINT	MINERAL POINT	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GOULDS	GOULDS	5
Year Installed	1975	1975	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	750	8
Pump Motor or Standby Engine Mfr	LAYNE - NW	CUTLER-BANNER	10
Year Installed	1975	1975	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	50	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25
			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	H4586-HYDROPIILLAN		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1985		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	128		10
			11
Total capacity in gallons (actual)	400,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	2,264	0	0	0	2,264	1
M	D	3.000	310	0	0	0	310	2
M	D	4.000	13,142	0	0	0	13,142	3
M	D	6.000	63,856	1,409	1,409	0	63,856	4
P	D	6.000	317	0	0	0	317	5
M	D	8.000	5,891	0	0	0	5,891	6
M	D	10.000	12,290	0	0	0	12,290	7
M	D	12.000	2,580	0	0	0	2,580	8
Total Within Municipality			100,650	1,409	1,409	0	100,650	
M	D	6.000	4,254	0	0	0	4,254	9
Total Outside of Municipality			4,254	0	0	0	4,254	
Total Utility			104,904	1,409	1,409	0	104,904	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	243	0	0	0	243		1
M	0.750	803	0	0	0	803		2
M	1.000	70	2	3	0	69	1	3
M	1.250	2	0	0	0	2		4
M	1.500	1	0	0	0	1		5
M	2.000	4	0	0	0	4		6
M	3.000	1	0	0	0	1		7
M	4.000	1	0	0	0	1		8
M	6.000	3	0	0	0	3		9
Total Utility		1,128	2	3	0	1,127	1	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,238	24	1	0	1,261	113	1
0.750	9	0	5	0	4	0	2
1.000	20	0	1	0	19	0	3
1.250	2	0	0	0	2	0	4
1.500	10	1	1	0	10	7	5
2.000	21	0	1	0	20	16	6
3.000	3	3	0	0	6	2	7
Total:	1,303	28	9	0	1,322	138	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,035	175	1	14	0	36	1,261	1
0.750	4	0	0	0	0	0	4	2
1.000	0	15	1	3	0	0	19	3
1.250	0	2	0	0	0	0	2	4
1.500	0	10	0	0	0	0	10	5
2.000	0	13	2	5	0	0	20	6
3.000	0	5	0	1	0	0	6	7
Total:	1,039	220	4	23	0	36	1,322	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	150	6	5		151	2
Total Fire Hydrants	150	6	5	0	151	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	151
Number of distribution system valves end of year:	270
Number of distribution valves operated during year:	135

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Public fire protection was adjusted for overcharges in prior years per PSC letter dated December 19, 2001.

Water Operation & Maintenance Expenses (Page W-05)

Increase in A/C 653 relates to meter testing and repairs at various locations conducted in the current year.

Increased usage caused by water leak and the search for that leak results in an increase in A/C 622.

Water Mains (Page W-15)

Main additions were financed through operating revenues of the Utility in addition to contributions from the Department of Transportation for the Highway 151 bypass.

Water Services (Page W-16)

Service additions were financed through operating revenues of the Utility and customer contributions.
